



Department of Revenue

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TIR 16-10: Simplified Extension Process for Individuals, Fiduciaries, Partnerships, and Estates

TIR 16-10 replaces TIR 06-21

This Technical Information Release ("TIR") is being issued to announce a simplified process with regard to extensions of time to file tax returns for certain categories of taxpayers. The simplified process, which was previously implemented for corporate excise taxpayers,^[1] will now also apply to individuals, fiduciaries, and partnerships ("personal income taxpayers") filing tax returns, and filers of estate tax returns, beginning with returns due on or after December 5, 2016. The process is being implemented by the Department of Revenue ("DOR") in conjunction with the expansion of MassTaxConnect on December 5, 2016 to personal income taxpayers^[2] and estates.^[3] MassTaxConnect is a new electronic tax system that, among other features, allows taxpayers to manage their accounts, pay taxes, and communicate securely with DOR.

Generally, personal income tax returns are due on or before April 15 each year, and estate tax returns are due 9 months after the date of the decedent's death. Previously, to receive an extension of time to file a return, a personal income taxpayer was required to submit a formal request electronically or on paper or otherwise meet certain criteria.^[4] Filers of estate tax returns were required to request an extension of time to file an estate tax return by filing Form M-4768. As of December 5, 2016, all personal income taxpayers and filers of estate tax returns will be automatically granted an extension of time to file their tax returns as long as they have paid at least 80% of the total amount of tax ultimately due on or before the date prescribed for payment of the tax.^[5] Consistent with existing rules, a taxpayer meeting this payment requirement will be granted a 6-month extension to file the applicable return.^[6] The extension will be considered void, however, if 80% of the total tax liability is not paid on or before the original due date of the return, and interest and penalties for late filing and late payment will apply. G.L. c. 62C, § 33.

The 6-month extension will run from the original due date for filing the return, as specified under G.L. c. 62C. This extension does not extend the due date for payment of any tax due. Interest will accrue from the original due date for filing a return on all amounts not paid by the due date, and on any amount assessed as a penalty. G.L. c. 62C, § 40.

Personal income taxpayers and filers of estate tax returns needing an extension of time beyond the automatic 6-month extension should contact DOR's Contact Center Bureau for assistance.

/s/Michael J. Heffernan

Michael J. Heffernan

Commissioner of Revenue

MJH:RHF:dbb

November 16, 2016

TIR 16-10

^[1] See TIR 15-15 explaining the simplified extension process as it applies to corporate excise taxpayers.

^[2] This TIR applies to taxpayers required to file a return pursuant to G.L. c. 62, including taxpayers currently filing the following forms: Form 1, Form NR/PY, Form 2, Form 2G, Form 3, Form 3M, Form M-990T-62, and Form NRRCR.

^[3] This TIR applies to estates that are required to file an estate tax return on Form M-706 pursuant to G.L. c. 62C, § 17.

^[4] Pursuant to G.L. c. 62C, § 19, the Commissioner of Revenue is authorized to grant a taxpayer, for good cause, a reasonable extension of time to file a tax return, provided that on or before the due date for payment of the tax, the taxpayer files a tentative return in such form as the Commissioner may require and pays the tax reasonably estimated to be due. See TIR 06-21.

^[5] A personal income taxpayer who is required to pay \$5,000 or more to qualify for an extension must make the payment electronically using MassTaxConnect. For all electronic filing and payment requirements, see TIR 16-9.

^[6] Estates seeking an extension of time to **pay** the estate tax must still request approval from DOR by filing Form M-4678.

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